

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

**BETHLEHEM STEEL CORPORATION,  
et al.,**

Debtors.

**Case 11 Case Nos.**

**01-15288 (BRL) through  
01-15302, 01-15308 through  
01-1531 (BRL)  
(Jointly Administered)**

**AFFIDAVIT UNDER 11 U.S.C. § 327(e)**

STATE OF WEST VIRGINIA,

COUNTY OF KANAWHA, to-wit:

Ellen S. Cappellanti, being duly sworn, upon her oath, deposes and says:

1. I am a partner of Jackson & Kelly PLLC, located at 1600 Laidley Tower, Charleston, West Virginia 25301 (the "Firm").

2. The Debtor has requested that the Firm provide legal services to Bethlehem Steel Corporation and/or one of its subsidiary companies which has filed a Petition in these matters ("Bethlehem"), and the Firm has consented to provide such services.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to this Chapter 11 case, for persons that are parties in interest in the Debtor's Chapter 11 case. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants, employees of the Debtor, or other parties in interest in this Chapter 11 case. Although the Firm consulted with two clients who are creditors in this case regarding their rights at the time this case was filed, the Firm will not perform any further services for such clients or any such other person in connection with this Chapter 11 case. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtor to its estate.

4. Neither I nor any principal of or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtor with any other person other than the principals and regular employees of the Firm.

5. Neither I nor any principal of or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtor or its estate.

6. The Debtor owes the Firm \$43,666.58 for prepetition services.

7. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtor, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will, if necessary, supplement the information contained in this Affidavit.

/s/ Ellen S. Cappellanti

ELLEN S. CAPPELLANTI

Taken, subscribed and sworn to before me, the undersigned authority, by Ellen S. Cappellanti, in Kanawha County, West Virginia, on the 20th day of November, 2001.

My commission expires: 2/19/2006

(Seal)

/s/ Sheila L. Rucker

NOTARY PUBLIC